

HOME SECRETARIAT.

NOTIFICATION.

Bangalore, dated 5th January 1965.

G. S. R. 374.—The following draft of amendments to the Mysore Motor Vehicles (Taxation on Passengers and Goods) Rules, 1961, which the Government of Mysore proposes to make in exercise of the powers conferred by section 21 of the Mysore Motor Vehicles (Taxation on Passengers and Goods) Act, 1961 (Mysore Act 10 of 1961) is hereby published as required by sub-section (1) of the said section for the information of all persons likely to be affected thereby and notice is hereby given that the draft amendment will be taken into consideration on or after 22nd February 1965.

Objections or suggestions which may be received from any person with respect to the said draft by the State Government before the date specified above will be considered by the Government. Objections or suggestions may be addressed to the Secretary to the Government of Mysore, Home Department, Vidhana Soudha, Bangalore-1.

Draft Amendments

In the Mysore Motor Vehicles (Taxation on Passengers and Goods) Rules, 1961; after Rule 21, the following Rule shall be inserted namely :—

“21-A-Draw back and set off:—(1) Where any goods such as (i) Iron, Manganese Ore and Ferro-manganese Ore (ii) Coffee (iii) Raw Cashew and Cashew Kernels (iv) Cardamoms (v) Canned Fish and (vi) Fruit products are (iv) carried by an operator within the State to any sea-port or air-port and the operator proves to the satisfaction of the Tax Officer, to whom the tax was paid that.—

(a) the goods were not unloaded in the course of the journey except due to mechanical break-

down of the goods vehicle and for a period not exceeding seven days.

- (b) the goods were not used or kept for use within the limits of the sea-port or the air-port, as the case may be, or carried back to a point outside the limits of such port, but were actually transported out of the sea-port or air-port.
 - (c) the goods were not carried by an operator who is permitted to make lumpsum payment of the tax under section 14;
the tax officer, may grant him a draw-back of the tax paid in respect of such goods.
- (2) To claim draw-back admissible under sub-rule(1) application shall be made in Form IX-A to the Tax Officer:
- Provided that no application shall be entertained unless it is made within six months from the date on which the goods reached the sea-port or the air-port as the case may be.
- (3) On receipt of an application under sub-rule (2) the Tax Officer shall, after making such enquiries as he deems fit, by an order in writing, either grant or reject the application for draw-back. Where the application is rejected, the Tax Officer shall record in his order reasons for doing so.
 - (4) The Tax Officer may, for the purpose of enquiry under sub-rule (3), to satisfy himself that the goods were actually exported, call upon the operator to produce such records, accounts and other documents and information as he may deem fit.
 - (5) The drawback may be given either by cash payment or by deduction of such draw-back towards the amount of tax and penalty due from the applicant:

Provided that, the Tax Officer, shall first apply such amount of draw-back towards the recovery of any amount due in respect of which a notice under section 9 has been served on the operator and shall then pay the balance, if any, to the applicant or set it off against any other amount due from him.

2. After form IX the following form shall be inserted namely:

FORM IX-A

(See Rule 21-A)

Application for grant of draw-back

To

The Tax Officer,
.....

I/We.....residing at.....Operator/
Operators, hereby apply for the drawback/set off/refund of the tax paid by
me/us under the Mysore Motor Vehicles (Taxation on Passengers and
Goods) Act, 1961 as amended from time to time, the particulars of which
are furnished below :—

1. Registration mark of the goods vehicle
2. Nature of goods
3. Carried from.....to.....
4. Date on which goods reached airport/seaport
5. Name of the Consigner
6. Name of the Consignee
7. Amount of the tax in respect of which drawback is claimed

Rs.....

I/We attach the way-bill relating to the journey of the goods
vehicle in which the goods were carried.

I/We hereby declare that ;

(a) the goods were not unloaded in the course of the journey
except due to mechanical breakdown of the goods vehicle and for a period
not exceeding seven days ;

(b) the goods were not used or kept for use within the limits of
the Air-port Sea-port to which they were carried as stated in item 3
above. The goods were not carried back to a point outside the limits of
the Air-port/Sea-port mentioned in item 3 above, but were actually
exported out of the Air-port/Sea-port.

(c) the particulars stated by me/us above are true to the best of
my/our knowledge and belief.

Signature or lefthand thumb impression of
the operator/s or his agent/s.

Date

Name and Address.

[No. HD 196 TMT 63.]

By Order and in the name of the Governor of Mysore,
V. RAMANATHAN, *Under Secy.*